

NAMI St. Tammany and  
Subsidiary

## Audited Financial Statements

For the year ended June 30,  
2022

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors and Management of  
of NAMI St. Tammany and Subsidiary

### **Opinion**

We have audited the accompanying consolidated financial statements of NAMI St. Tammany and Subsidiary (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of NAMI St. Tammany and Subsidiary as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NAMI St. Tammany and Subsidiary and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about NAMI St. Tammany and Subsidiary's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NAMI St. Tammany and Subsidiary's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NAMI St. Tammany and Subsidiary's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*Jason F. Clausen, P.C.*

Fraser, MI

December 21, 2022

**NAMI ST. TAMMANY AND SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
JUNE 30, 2022

Assets

Current assets	
Cash and cash equivalents	\$ 333,292
Cash - board designated	25,000
Investments	432,571
Grants receivable, net	<u>58,567</u>
Total current assets	849,430
Property and equipment	
Office equipment	38,028
Equipment	4,703
Furniture and fixtures	24,424
Vehicles	102,324
Leasehold improvements	77,996
Less accumulated depreciation	<u>(195,937)</u>
Net property and equipment	<u>51,538</u>
Total assets	<u>900,968</u>

Liabilities

Current liabilities	
Accounts payable	2,643
Current portion of long term debt	2,678
Accrued payroll	33,046
Payroll taxes payable	<u>5,541</u>
Total current liabilities	43,908
Total liabilities	43,908

Net assets

Net assets without donor restrictions	782,060
Net assets with donor restrictions	50,000
Board designated reserve	<u>25,000</u>
Total net assets	<u>857,060</u>
Total liabilities and net assets	<u>\$ 900,968</u>

See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

	Net assets without donor restrictions	Net assets with donor restrictions	Total
<u>Revenue and other support</u>			
Grants and Contracts	967,405	50,000.00	1,017,405
Fundraising	171,063	-	171,063
Membership	846	-	846
Contributions	124,886	-	124,886
Rentals	38,568	-	38,568
Investment	(54,891)	-	(54,891)
Other income	32,324	-	32,324
In-kind donations	72,000	-	72,000
Net assets released from restrictions	-	-	-
	<u>1,352,201</u>	<u>50,000</u>	<u>1,402,201</u>
<u>Expense</u>			
Program services	1,225,587	-	1,225,587
Management and general	131,523	-	131,523
Fundraising	57,297	-	57,297
	<u>1,414,407</u>	<u>-</u>	<u>1,414,407</u>
Change in net assets	(62,206)	50,000	(12,206)
Net assets, beginning of period	<u>869,266</u>	<u>-</u>	<u>869,266</u>
Net assets, end of period	<u>\$ 807,060</u>	<u>\$ 50,000</u>	<u>\$ 857,060</u>

See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2022**

<u>Description</u>	<u>Program services</u>	<u>Management and general</u>	<u>Fundraising</u>	<u>Total</u>
Salaries	\$ 680,326	\$ 61,848	\$ 30,924	\$ 773,098
Employee benefits	6,231	566	284	7,081
Payroll taxes	55,435	5,040	2,519	62,994
Advertising	-	-	10,274	10,274
Accounting	-	24,000	-	24,000
Audit	-	9,079	-	9,079
Bank charges	2,834	333	167	3,334
Donations	763	-	-	763
Travel / trainings	7,770	914	457	9,141
Telephone	15,618	1,837	919	18,374
Postage and shipping	-	1,227	-	1,227
Occupancy	40,800	4,800	2,400	48,000
Office expense	58,291	6,858	3,429	68,578
Meetings	1,430	29	15	1,474
Insurance	63,440	7,464	3,731	74,635
Interest	524	62	31	617
Dues and subscriptions	-	3,715	-	3,715
Mileage	5,450	-	-	5,450
Direct operating costs	224,512	-	-	224,512
Vehicle expense	29,781	-	-	29,781
Other expenses	6,470	702	623	7,795
Depreciation	25,912	3,049	1,524	30,485
Total expenses on the statement of activities	<u>\$1,225,587</u>	<u>\$ 131,523</u>	<u>\$ 57,297</u>	<u>\$1,414,407</u>

See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
FOR THE YEAR ENDED JUNE 30, 2022

Cash flows from operating activities

Change in net assets	\$ (12,206)
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Add: Depreciation	30,485
Investment losses	56,750

Changes in operating assets and liabilities

(Increase)/Decrease in:

Grants receivable	32,341
Prepaid expense	17,000

Increase/(Decrease) in:

Accounts payable	(668)
Accrued payroll	2,432
Payroll taxes payable	(341)

Net cash provided by operating activities	125,793
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Cash flows from investing activities

Cash paid for fixed assets	(6,181)
Cash paid for investments	(125,008)

Net cash used by investing activities	(131,189)
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Cash flows from financing activities

Payments on notes payable	(21,276)
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Net cash provided by financing activities	(21,276)
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Net increase in cash and cash equivalents	(26,672)
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Cash and cash equivalents, beginning of period	384,964
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See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 1 – NATURE OF ACTIVITIES**

NAMI St. Tammany and Subsidiary, (the Organization) is a non-profit corporation located in Mandeville, Louisiana, and is affiliated with National Alliance on Mental Illness. The Organization's mission is to increase awareness and advocate for families and persons with mental health illnesses in St. Tammany Parish. The Organization's source of revenue is principally derived from grant revenue and fundraising events. The Organization operates the following major programs:

*Peer and Family Education*

Providing education, awareness, and understanding of mental illnesses and establishing wellness through Peer-to-Peer, NAMI Basics, and Family-to-Family Education programs.

*Peer and Family Support Groups*

Providing a forum for recovery support for adults living with mental health challenges through ongoing support groups NAMI Connection and Family-to-Family Support.

*Community Programs*

Providing forums for effectively communication of mental health related concerns, advocacy for individuals struggling with mental illness, and a comprehensive web-based directory that provides resources for individuals living with mental illness. These programs are delivered through Parents and Teachers as Allies, NAMI Smarts for Advocacy, Community Education Events, and Mental Health Resource and Provider Directories.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Accounting*

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles and accordingly, reflect all significant receivables, payables, and other liabilities.

*Classification of Net Assets*

The Organization prepares its financial statements in accordance with FASB ASC 958-205, "Financial Statements of Not-for-Profit Organizations". Under FASB ASC 958-205, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions. As permitted under the provisions of FASB 958-605, the Organization records donor-restricted contributions whose restrictions have been satisfied in the same reporting period as unrestricted support in such year.

*Principles of Consolidation*

The financial statements include the accounts of NAMI ST Transportation, Inc., a wholly owned subsidiary of the Organization. All intercompany balances have been eliminated.

*Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses

See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

during the reported period. Actual results could differ from those estimates.

*Cash and Cash Equivalents*

For purposes of the statement of cash flows, highly liquid investments with maturities of three months or less when purchased are considered cash equivalents and recorded at cost, which approximates fair value. The Organization places its temporary cash investments with high credit quality financial institutions, and at times may maintain balances that exceed federally insured limits. As of June 30, 2022, the Organization has bank deposits of \$108,689 in excess of federally insured limits.

*Accounts Receivable, Net*

The Organization carries its accounts and grants receivable at the lower of cost or market, less an allowance for doubtful accounts. On a periodic basis, the Organization evaluates its accounts receivable and establishes an allowance for doubtful accounts, when deemed necessary, based upon specific delinquent accounts. When receivables are deemed uncollectible, they are charged against the allowance account. At June 30, 2022, the allowance for doubtful accounts was \$0.

*Current Financial Assets*

The Organization has \$815,159 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$333,292, investments totaling \$481,228, and grants receivable totaling \$58,567. Of the financial assets, \$50,000 are subject to donor restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Organization has a goal to maintain financial assets, which consist of cash and short-term investments, on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$232,500. The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

*Donated Materials and Services*

The Organization receives donations of material and services from various sources. The donated materials and services received are reflected in the accompanying financial statements at their fair market value.

*Property and Equipment*

Property and equipment are carried at cost or, if donated, at fair market value at the time of the donation. Property with an original cost of \$500 or greater and a useful life of 3 years or greater are capitalized. Depreciation is computed on a straight-line basis over the estimated useful life of the assets. Expenditures for maintenance and repairs are charged to expense as incurred. Useful lives for the different classes of assets is as follows:

Office equipment	3 – 5 years
Equipment, vehicles, furniture, and fixtures	5 – 7 years
Leasehold improvements	10 – 15 years

*Advertising*

Advertising costs are recorded as expenditures as they are incurred.

See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Income Taxes*

The Organization is a private, not-for-profit organization operating in accordance with Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision or liability for income taxes has been provided in the accompanying financial statements.

*Functional Expenses*

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries and benefits, office and occupancy, general and administrative, interest, and depreciation, all of which are allocated on the basis of management's estimate of time and effort. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts.

**NOTE 3 – BOARD-DESIGNATED CASH**

As of June 30, 2022, the Board has designated cash for the following purposes:

Cash reserve (see Note 13)	<u>\$ 25,000</u>
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**NOTE 4 - FAIR VALUE MEASUREMENTS**

Generally Accepted Accounting principles establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under Generally Accepted Accounting Principles are described as follows:

- |         |  |
|---------|--|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.  |
| Level 2 | Inputs to the valuation methodology include <ul style="list-style-type: none"><li>• quoted prices for similar assets or liabilities in active markets;</li><li>• quoted prices for identical or similar assets or liabilities in inactive markets;</li><li>• inputs other than quoted prices that are observable for the asset or liability;</li><li>• inputs that are derived principally from or corroborated by observable market data by correlation or other means.</li></ul> |

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of this asset or liability.

See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 4 - FAIR VALUE MEASUREMENTS (CONTINUED)**

Level 3            Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lower level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value:

*Money market funds:* Valued at the fair value of the fund at the close of the stock market on the last business day of the year.

*Mutual Funds:* Valued at the accumulated unit value of the units held at the end of the year.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or future fair values. Furthermore, although management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments are stated at their fair values, and consist of money market and equity investments as follows:

		In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Levels 3)
<u>June 30, 2021</u>	<u>Fair Value</u>			
Money Market	\$ 208,473	\$ 208,473	\$ -	\$ -
Mutual Funds	224,098	224,098	-	-
Total	<u>\$ 432,571</u>	<u>\$ 432,571</u>	<u>\$ -</u>	<u>\$ -</u>

Investment income for the year ended June 30, 2022, reported as a net of realized gains and losses, dividends and interest, brokerage fees, and unrealized market fluctuations was \$(54,891).

**NOTE 5 – NOTES PAYABLE**

*Note Payable – Vehicle*

The Organization maintains a note payable dated July 23, 2018, with an original amount of \$29,162. The note calls for 48 monthly payments of \$677 and bears interest at a rate of 5.30%. The note matures August 6, 2022 and is secured by specific assets of the Organization.

See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 6 – NOTES PAYABLE (CONTINUED)**

*Note Payable – Vehicle*

The Organization maintains a note payable dated July 23, 2018, with an original amount of \$29,162. The note calls for 48 monthly payments of \$677 and bears interest at a rate of 5.30%. The note matures August 6, 2022 and is secured by specific assets of the Organization.

Principal payments due on this note for the next five years are as follows:

Year ended June 30,	Amount
2023	<u>2,767</u>
<u>TOTAL</u>	<u>\$ 2,767</u>

**NOTE 7 – COMPENSATED ABSENCES**

The amount liability for compensated absences cannot be reasonably determined, therefore no accrual has been made.

**NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS**

At June 30, 2022, the Organization had net assets with the following donor restrictions.

Well Connected Program	\$ <u>50,000</u>
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**NOTE 9 – GOVERNMENT GRANTS AND CONTRACTS REVENUE AND RECEIVABLES**

The revenues received for the fiscal year ending June 30, 2022 are as follows:

U.S. Department of Housing and Urban Development	\$ 80,867
St. Tammany Parish Government	130,266
State of Louisiana - Department of Health & Hospitals	91,869
Florida Parish Human Services Authority	156,209
City of Mandeville, Louisiana	<u>10,000</u>
 Total Government Grant and Contract Revenue	 <u>\$ 469,211</u>

The total amounts receivable on these grants as of June 30, 2022 was \$36,953.

**NOTE 10 – CONDITIONAL PROMISES TO GIVE**

During fiscal 2021, the Organization received restricted grants totaling \$300,000, due in installments through January 2024. Payments are contingent on performance of grant terms. Since these grants represent conditional promises to give, they are not reported as contribution revenue until donor conditions are met. Unrestricted funds received from these grants totaled \$165,000.

See independent auditor's report and financial statements

**NAMI ST. TAMMANY AND SUBSIDIARY**  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022

**NOTE 11 – IN-KIND DONATIONS**

Donated contributions are reflected in the accompanying statements at their estimated values at date of receipt. The organization receives many hours of volunteer work. Much of this volunteer work does not meet the requirements for recognition in GAAP and are therefore not included in the financial statements. The value of donated materials and services included in the financial statement and the corresponding expenses for the year are as follows:

Donated use of office space and furniture	\$ 48,000
Donated professional services	<u>24,000</u>
Total In-Kind Donations	<u>\$ 72,000</u>

**NOTE 12 – BOARD-DESIGNATED CASH RESERVE**

At June 30, 2022, the Organization maintained a Board designated cash reserve in the amount of \$25,000. These funds are restricted for operating costs and may not be drawn upon without Board consent.

**NOTE 13 – DATE OF MANAGEMENT REVIEW**

These financial statements are inclusive of all subsequent events as reviewed by management through the date of this report, which is the date the financial statements were available to be issued.



Jason F. Clausen, P.C.  
Certified Public Accountants

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
NAMI St. Tammany and Subsidiary  
Mandeville, LA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of NAMI St. Tammany (a nonprofit organization) and Subsidiary, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 21, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered NAMI St. Tammany's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of NAMI St. Tammany and Subsidiary's internal control. Accordingly, we do not express an opinion on the effectiveness of NAMI St. Tammany and Subsidiary's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether NAMI St. Tammany and Subsidiary's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Jason F. Clausen, P.C.*

Fraser, MI  
December 21, 2022